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**Newton and Biggin Parish Council
Internal Audit 17th May 2024**

Additional comments to the Annual Audit Report

The standard of record keeping was excellent. The documents required were readily available and easily “navigated.” The Clerk has a particularly good understanding of her role and duties, and all the points raised last year have been implemented.

- The audit trail on a selection of payments was investigated and was found to be both well documented and efficient.
- The budget preparation and the request for the precept was excellent and it was noted that the latest budget prepared included budgets for two future years. The precept decision was well documented and minuted and the request was correctly minuted.

The following minor points would benefit from being addressed or researched.

- A list of Councillors interests is held, but I suggest that Councillors are encouraged to update their interests annually, if needed, following the year of their election.
- An informal appraisal had been carried out with the Clerk, but I advise that this is formalised and minuted, especially if this had an impact on the salary level and its approval.

I was pleased to see an accurate and well-kept full set of Council policies and procedures, and the Clerk demonstrated good knowledge of the processes. In all an excellent presentation for audit.

Please note that I can confirm that I have not undertaken any tasks concerning this Council outside my Internal Audit role, such as processing transactions or being involved in any decision making which would compromise my independence.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Bill Woolliscroft', with a long horizontal flourish underneath.

Bill Woolliscroft